

**IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
Alexandria Division**

| | | |
|--|---|-------------------------------------|
| THE NATIONAL ORGANIZATION FOR MARRIAGE, INC., |) | |
| |) | |
| Plaintiff, |) | Case No. Case 1:13-cv-01225-JCC-IDD |
| |) | |
| v. |) | |
| |) | |
| UNITED STATES OF AMERICA and |) | |
| INTERNAL REVENUE SERVICE, |) | |
| |) | |
| Defendant. |) | |
| |) | |

UNITED STATES OF AMERICA’S MOTION FOR SUMMARY JUDGMENT

Defendant, the United States of America,¹ pursuant to Fed. R. Civ. P. 56 and Local Rules 7(F)(1) and 56, respectfully moves the Court for summary judgment against Plaintiff, the National Organization for Marriage, Inc. The reasons for granting the motion are elaborated in the accompanying Memorandum of Law.

Date: April 28, 2014

Respectfully submitted,

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¹ Though named as a defendant, the Internal Revenue Service is not a proper party defendant. 26 U.S.C. § 7431 only authorizes an action against the United States, not the IRS.

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* Admitted *pro hac vice*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on April 28, 2014, I will electronically file the foregoing with the Clerk of Court using the CM/ECF system, which will send a notification of electronic filing to the following:

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